



3015 (02-09-04)

ANNUAL REPORT

OF

Name: GLENBEULAH MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 233
GLENBEULAH, WI 53023

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: GLENBEULAH MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 233

GLENBEULAH, WI 53023

When was utility organized? 4/1/1954

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS GAIL POPELKA

Title: SECRETARY TREASURER

Office Address:

P.O. BOX 233

GLENBEULAH, WI 53023

Telephone: (920) 526 - 3998

Fax Number:

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: MS PENNY WEBER CPA

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: WEBER, CORSON & ASSOCIATES S.C.

2203 SOUTH MEMORIAL PLACE

P.O. BOX 1002

SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641

Fax Number: (920) 457 - 8148

E-mail Address: penny@webercorson.com

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name: JOHN REISS**Title:** SUPERINTENDENT**Office Address:**200 MORaine DRIVE
ELKHART LAKE, WI 53020**Telephone:** (920) 876 - 3433**Fax Number:****E-mail Address:**

Name: MS GAIL POPELKA**Title:** SECRETARY TREASURER**Office Address:**124 W BENSON STREET
GLENBEULAH, WI 53023**Telephone:** (920) 526 - 3998**Fax Number:****E-mail Address:**

Name: RICHARD BAUMANN**Title:** PRESIDENT**Office Address:**100 SOUTH WALNUT STREET
GLENBEULAH, WI 53023**Telephone:** (920) 526 - 3382**Fax Number:****E-mail Address:**

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:RICHARD BAUMANN
DOUG DAUN

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

PAUL OLM

Is sewer service separated by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	42,430	28,338	1
Operating Expenses:			
Operation and Maintenance Expense (401)	11,012	17,938	2
Depreciation Expense (403)	5,715	4,757	3
Amortization Expense (404)	0	0	4
Taxes (408)	5,352	3,968	5
Total Operating Expenses	22,079	26,663	
Net Operating Income	20,351	1,675	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	20,351	1,675	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	0	0	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	0	0	
Total Income	20,351	1,675	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	20,351	1,675	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	5,803	544	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	5,803	544	
Net Income	14,548	1,131	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	65,197	60,351	19
Balance Transferred from Income (433)	14,548	1,131	20
Miscellaneous Credits to Surplus (434)	5,095	3,715	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	84,840	65,197	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
NONE		4
Total (Acct. 419):	0	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT FOR 2000 FORGIVEN	5,095	8
Total (Acct. 434):	5,095	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	42,430	0	0	0	42,430	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	42,430	0	0	0	42,430	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	337,508	286,719	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	46,901	49,292	2
Net Utility Plant	290,607	237,427	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	4,420	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	4,420	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	8,191	2,556	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	6,438	4,279	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	5,534	5,241	14
Materials and Supplies (150)	1,333	1,556	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	21,496	13,632	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	316,523	251,059	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	59,512	59,512	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	84,840	65,197	23
Total Proprietary Capital	144,352	124,709	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	120,707	56,380	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	120,707	56,380	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	59	2,240	28
Payables to Municipality (233)	601	17,226	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	605	305	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	1,265	19,771	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	50,199	50,199	38
Total Liabilities and Other Credits	316,523	251,059	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	337,508	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	337,508	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	46,901	0	0	0	9
Total Accumulated Provision	46,901	0	0	0	
Net Utility Plant	290,607	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	49,292				49,292	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	5,715				5,715	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	305				305	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	144				144	10
Other credits (specify):						11
					0	12
Total credits	6,164	0	0	0	6,164	13
Debits during year						14
Book cost of plant retired	8,555				8,555	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	8,555	0	0	0	8,555	19
Balance End of Year	46,901	0	0	0	46,901	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.93%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,333	1,556	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	1,333	1,556	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	59,512	1
Changes during year (explain):		2
Balance end of year	59,512	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
VILLAGE OF GLENBEULAH	12/01/1999	12/01/2001	6.50%	34,380	1
VILLAGE OF GLENBEULAH	01/01/2000	01/01/2001	0.00%	8,996	2
VILLAGE OF GLENBEULAH	06/14/2000	06/14/2001	6.50%	55,331	3
Village of Glenbeulah	10/21/1999	10/21/2001	6.50%	22,000	4
Total for Account 223				120,707	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	5,351	2
Charged electric department expense	0	3
Charged sewer department expense	394	4
Other (explain):		
NONE		5
Total Accruals and other credits	5,745	
Taxes paid during year:		
County, state and local taxes	5,095	6
Social Security taxes	615	7
PSC Remainder Assessment	35	8
Other (explain):		
NONE		9
Total payments and other debits	5,745	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
VILLAGE OF GLENBEULAH 10/21	119	1,430	1,430	119	2
VILLAGE OF GLENBEULAH 12/01	186	2,235	2,235	186	3
VILLAGE OF GLENBEULAH 8/17		40	40	0	4
VILLAGE OF GLENBEULAH 6/01		2,098	1,798	300	5
Subtotal	305	5,803	5,503	605	
Other long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	305	5,803	5,503	605	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	50,199	0	0	0	0	50,199	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
						0	4
Deduct charges (specify):							
						0	5
Balance End of Year	50,199	0	0	0	0	50,199	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
1999 JOINT OPERATING COSTS	4,186	1
MISCELLANEOUS	234	2
Total (Acct. 123):	4,420	
Other Investments (124):		
NONE		3
Total (Acct. 124):	0	
Special Funds (125):		
NONE		4
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	6,438	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	6,438	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
2000 JOINT OPERATING COSTS	3,740	13
MISCELLANEOUS	1,794	14
Total (Acct. 145):	5,534	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
Payables to Municipality (233):	
MISCELLANEOUS	601
Total (Acct. 233):	601
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	312,113	0	0	0	312,113	1
Materials and Supplies	1,444	0	0	0	1,444	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	48,096	0	0	0	48,096	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	50,199	0	0	0	50,199	6
Other (specify):					0	7
Average Net Rate Base	215,262	0	0	0	215,262	
Net Operating Income	20,351	0	0	0	20,351	8
Net Operating Income as a percent of						
Average Net Rate Base	9.45%	N/A	N/A	N/A	9.45%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	59,512	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	75,018	3
Other (Specify):		4
Total Average Proprietary Capital	134,530	
Net Income		
Net Income	14,548	5
Percent Return on Proprietary Capital	10.81%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

A reconstruction project occurred during 2000. Mains, services and hydrant were replaced.
These changes were paid for with funds advanced from the village.

2. Leaseholder changes.

3. Extensions of service.

No extensions of service during 2000. Services were replaced in a reconstruction project.

4. Estimated changes in revenues due to rate changes.

A rate increase was granted the utility dated 3/24/2000. The increase granted was
expected to produce increased operating revenues of approximately \$16,900.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

A rate increase was approved 3/24/2000.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

Interest on Debt to Municipality: More advances from the village bearing interest were outstanding and for longer periods during 2000.

Net Utility Plant (Page F-06)

Mains, services, hydrant: Additions during 2000 were financed with advances from the village, bearing interest. This project was a reconstruction so items added replaced items removed.

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

Advances dated 1/1/2000 are items from 1999 that were not paid during 2000 as they were expected to have been. No interest is being assessed these amounts.

Identification and Ownership - Contacts (Page iv)

November 28, 2001

Ms. Gail Popelka, Secretary-Treasurer
Glenbeulah Municipal Water Utility
P.O. Box 233
Glenbeulah, WI 53023-0233

2000 Analytical Review DWCCA-2250-ELE

Dear Ms. Popelka:

The Public Service Commission staff has completed its analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. You did a good job completing your annual report. We are closing the review of your 2000 annual report.

Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\no prob
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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	41,637	1
Total Sales of Water	41,637	
Other Operating Revenues		
Forfeited Discounts (470)	397	2
Other Water Revenues (474)	396	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	793	
Total Operating Revenues	42,430	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	6,238	5
General Operating Expenses (680-690)	4,774	6
Total Operation and Maintenance Expenses	11,012	
Other Operating Expenses		
Depreciation Expense (403)	5,715	7
Amortization Expense (404)		8
Taxes (408)	5,352	9
Total Other Operating Expenses	11,067	
Total Operating Expenses	22,079	
NET OPERATING INCOME	20,351	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	148	7,564	20,985	4
Commercial	15	1,045	2,378	5
Industrial	1	179	384	6
Total Metered Sales to General Customers (461)	164	8,788	23,747	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		16,890	8
Other Sales to Public Authorities (464)	4	259	1,000	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	169	9,047	41,637	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	16,890	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	16,890	
Forfeited Discounts (470):		
Customer late payment charges	397	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	397	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	346	7
Other (specify):		
MISCELLANEOUS	50	8
Total Other Water Revenues (474)	396	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	3,045	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	800	3
Chemicals (630)	485	4
Supplies and Expenses (640)	744	5
Repairs of Water Plant (650)	1,164	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	6,238	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	975	8
Office Supplies and Expenses (681)	491	9
Outside Services Employed (682)	1,701	10
Insurance Expense (684)	230	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)	1,257	13
Miscellaneous General Expenses (689)	120	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	4,774	
Total Operation and Maintenance Expenses	11,012	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		5,095	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		86	2
Net property tax equivalent		5,009	
Social Security		308	3
PSC Remainder Assessment		35	4
Other (specify): NONE			5
Total tax expense		5,352	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.226065				3
County tax rate	mills		7.595626				4
Local tax rate	mills		6.557778				5
School tax rate	mills		12.881077				6
Voc. school tax rate	mills		1.892094				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.152640				10
Less: state credit	mills		1.847965				11
Net tax rate	mills		27.304675				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.557778				14
Combined School Tax Rate	mills		14.773171				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.330949				17
Total Tax Rate	mills		29.152640				18
Ratio of Local and School Tax to Total	dec.		0.731699				19
Total tax net of state credit	mills		27.304675				20
Net Local and School Tax Rate	mills		19.978795				21
Utility Plant, Jan. 1	\$	286,719	286,719				22
Materials & Supplies	\$	1,556	1,556				23
Subtotal	\$	288,275	288,275				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	288,275	288,275				26
Assessment Ratio	dec.		0.884699				27
Assessed Value	\$	255,037	255,037				28
Net Local & School Rate	mills		19.978795				29
Tax Equiv. Computed for Current Year	\$	5,095	5,095				30
Tax Equivalent per 1994 PSC Report	\$	3,025					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	5,095					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	50		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	7,238		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	7,288	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	4,253		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	20,628		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	152		20
Total Pumping Plant	25,033	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,112		23
Total Water Treatment Plant	1,112	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	150		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			50	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			7,238	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	7,288	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			4,253	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			20,628	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			152	20
Total Pumping Plant	0	0	25,033	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,112	23
Total Water Treatment Plant	0	0	1,112	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			150	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	14,450		26
Transmission and Distribution Mains (343)	185,551	47,597	27
Fire Mains (344)	0		28
Services (345)	19,411	5,006	29
Meters (346)	9,767	4,078	30
Hydrants (348)	21,496	2,413	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	250,825	59,094	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	37	250	35
Computer Equipment (372.1)	1,294		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	1,130		38
Other Tangible Property (390)	0		39
Total General Plant	2,461	250	
Total utility plant in service directly assignable	286,719	59,344	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	286,719	59,344	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			14,450 26
Transmission and Distribution Mains (343)	5,715		227,433 27
Fire Mains (344)			0 28
Services (345)	900		23,517 29
Meters (346)	1,440		12,405 30
Hydrants (348)	500		23,409 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	8,555	0	301,364
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			287 35
Computer Equipment (372.1)			1,294 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			1,130 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	2,711
Total utility plant in service directly assignable	8,555	0	337,508
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	8,555	0	337,508

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,191	1,191	1
February			1,184	1,184	2
March			1,048	1,048	3
April			1,047	1,047	4
May			1,212	1,212	5
June			1,275	1,275	6
July			969	969	7
August			947	947	8
September			834	834	9
October			920	920	10
November			908	908	11
December			926	926	12
Total for year	0	0	12,461	12,461	
Less: Measured or estimated water used in main flushing and water treatment during year				500	13
Less: Other utility use				2,000	14
Other utility use explanation:					15
Fire department practice, main break, fire					
Water pumped into distribution system				9,961	16
Less: Water sold				9,047	17
Losses and unaccounted for				914	18
Percent unaccounted for to the nearest whole percent (%)				9%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				112	21
Date of maximum: 6/2/2000					22
Cause of maximum:					23
Water main break					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 7/5/2000					25
Total KWH used for pumping for the year				13,340	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
NORTH SWIFT STREET	2	430	14	57,600	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1		1
Location	SWIFT STREET		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	SIMMONS		5
Year Installed	1999		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	1		8
Pump Motor or Standby Engine Mfr	US ELECTRIC		9 10
Year Installed	1999		11
Type	ELECTRIC		12
Horsepower	25		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22 23
Year Installed			24
Type			25
Horsepower			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
Year constructed	1954		5
Primary material (earthen, steel, concrete, other)	CONCRETE		6
Elevation difference in feet (See Headnote 3.)	140		7
Total capacity in gallons	130,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	3,258	0	0	0	3,258
P	D	6.000	14	32	0	0	46
M	D	8.000	1,918	145	1,143	0	920
P	D	8.000	900	1,143	0	0	2,043
Total Within Municipality			6,090	1,320	1,143	0	6,267
Total Utility			6,090	1,320	1,143	0	6,267

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	156	0	9	0	147		1
M	1.000	10	9	0	0	19		2
M	2.000	2	0	0	0	2		3
Total Utility		168	9	9	0	168	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	178	72	72	0	178	72	1
1.000	1	0	0	0	1	0	2
Total:	179	72	72	0	179	72	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	146	16	1	3	0	12	178	1
1.000	0	0	0	1	0	0	1	2
Total:	146	16	1	4	0	12	179	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	25	1	1		25	2
Total Fire Hydrants	25	1	1	0	25	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	25
Number of distribution system valves end of year:	35
Number of distribution valves operated during year:	35

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

A rate increase went into effect with the 2Q billing of 2000.

Water Operation & Maintenance Expenses (Page W-05)

Account 650: During 1999 there were several water main breaks. There weren't as many water main breaks in 2000.

Water Mains (Page W-15)

Water mains added were financed with advances from the village, bearing interest. The addition was part of a reconstruction project, mains added replaced existing mains which were retired.
